UNITED STATES OF AMERICA before the SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934 Release No. 77882 / May 20, 2016

ACCOUNTING AND AUDITING ENFORCEMENT Release No. 3774 / May 20, 2016

ADMINISTRATIVE PROCEEDING File No. 3-15168

In the Matter of

: ORDER SCHEDULINGJohn J. Aesoph, CPA and: ORAL ARGUMENT

Darren M. Bennett, CPA :

IT IS ORDERED that this matter is scheduled for oral argument at 1:00 p.m. on Tuesday, July 12, 2016, at 100 F Street, NE, Washington, DC, in the Auditorium (L-0002).

A total of 40 minutes has been allocated for the argument, 20 minutes to counsel for the Division of Enforcement and 20 minutes to counsel for Respondents. The parties will argue in the above order, and counsel for the Division may reserve time for rebuttal. Counsel for the Respondents may determine among themselves how to divide the 20 minutes allotted jointly to them and shall report their determination to the Office of the Secretary at least one week prior to the argument.

Rule 451 of the Commission's Rules of Practice provides that a member of the Commission not present at the oral argument may participate in the Commission's decision, subject to the understanding that he or she will review the transcript of the argument.

For the Commission, by its Secretary, pursuant to delegated authority.

Lynn M. Powalski Deputy Secretary